

REMARKS

Claims 7-26 were pending in this application.

Claims 14-18, 21, and 22 have been allowed.

Claims 7-13, 19, 20, and 23-26 have been rejected.

Claims 7 and 23 have been amended as shown above.

Claims 7-26 remain pending in this application.

Reconsideration and full allowance of Claims 7-26 are respectfully requested.

I. ALLOWABLE CLAIMS

The Applicants thank the Examiner for the indication that Claims 14-18, 21, and 22 are allowable. These claims have not been amended and therefore remain in condition for allowance.

II. OBJECTION TO THE SPECIFICATION

The Office Action objects to the specification as failing to include section headings.

The Applicants respectfully note that 37 C.F.R. § 1.77(b) and MPEP § 608.01(a) do not require section headings in the specification. For example, both of these fail to state that each lettered item “must” appear in upper case without underlining or bold type as a section heading.

As a result, the Applicants respectfully decline to add section headings to the specification.

III. REJECTION UNDER 35 U.S.C. § 101

The Office Action rejects Claims 7-13, 19, 20, and 23-25 under 35 U.S.C. § 101 as being directed to non-statutory subject matter. In particular, the Office Action asserts that Claims 7-13, 19, 20, and 23-25 are “not in the useful technical [arts]” because the claims recite “mathematical subject matter not entitled to patent protection standing alone.” (*Office Action, Page 4, Section 5*).

According to the MPEP, a “claimed invention as a whole must accomplish a practical application,” meaning that the claimed invention “must produce a ‘useful, concrete and tangible result.’” (*MPEP § 2106*). A process that “consists solely of the manipulation of an abstract idea” is not “concrete or tangible.” (*MPEP § 2106*). The Patent Office has “the burden to establish a *prima facie* case that the claimed invention as a whole is directed to solely an abstract idea or to manipulation of abstract ideas or does not produce a useful result.” (*MPEP § 2106*). Only when a claim is “devoid of any limitation to a practical application in the technological arts should it be rejected under 35 U.S.C. 101.” (*MPEP § 2106*).

First, the Office Action has not alleged that the claimed invention has no “practical application” to the technological arts. As a result, the Patent Office has not met its burden of establishing that the claimed invention as a whole is devoid of any limitation to a practical application in the technological arts.

Second, the plain language of the claims indicates an “application” to the technological arts. For example, Claims 7 and 23 both recite “operating a filter” using “calculated filter coefficients” in

order to “filter a signal.” This clearly indicates an application to the technological arts, unless the Patent Office takes the position that “filters” and filtering “signals” are only abstract ideas.

Claims 7 and 23 recite practical applications of the claimed invention to the technical arts. Claims 7 and 23 do not merely recite mathematical subject matter. Based on this, the Applicants respectfully request withdrawal of the § 101 rejection and full allowance of Claims 7-13, 19, 20, and 23-25.

IV. CONCLUSION

The Applicants respectfully assert that the claims in this application are in condition for allowance and respectfully request allowance of the claims.

SUMMARY

If any outstanding issues remain, or if the Examiner has any further suggestions for expediting allowance of this application, the Applicants respectfully invite the Examiner to contact the undersigned at the telephone number indicated below or at *wmunck@davismunck.com*.

The Commissioner is hereby authorized to charge any additional fees connected with this communication (including any extension of time fee) or credit any overpayment to Deposit Account No. 50-0208.

Respectfully submitted,

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